

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN**

In re:

Chapter 13

Kimberly Ann Klaus,

Case No. 09-48261-PJS

Debtor.

Hon. Phillip J. Shefferly

**ORDER APPROVING SETTLEMENT BETWEEN THE UNITED STATES OF
AMERICA ON BEHALF OF THE INTERNAL REVENUE SERVICE AND THE
STANDING CHAPTER 13 TRUSTEES FOR THE EASTERN
DISTRICT OF MICHIGAN**

THIS MATTER comes before the Court on the Motion for Entry of Order Approving Settlement Between the United States of America on Behalf of the Internal Revenue Service and the Standing Chapter 13 Trustees for the Eastern District of Michigan filed on March 16, 2014 (the "Settlement Motion")¹. The Court conducted a hearing on the Settlement Motion on April 9, 2014, after notice given and accordance with the Order Granting Joint Motion to Approve Notice Procedures for Hearing on Approval of Settlement Agreement.

There being no objections filed or asserted at the hearing, the Court having reviewed the Settlement Motion, the Settlement Agreement made exhibit to the Settlement Motion, and having considered the statements of counsel at the hearing (the "Hearing"); and the Court having found that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334(b); (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b); (c) notice of the Settlement Motion and the Hearing was sufficient pursuant to Fed. R. Bankr. P. 2002(a)(3); (d) the EDMT Trustees and the IRS agree to the terms of the settlement as memorialized in the Settlement Agreement after lengthy, good faith, and arm's length negotiations; and (e) the terms of the Settlement Agreement

¹ Capitalized terms not otherwise defined herein shall have the meanings given to them in the Settlement Motion or the Settlement Agreement.

are fair and equitable and in the best interest of the debtors' estate and creditors; and the Court having determined that the legal and factual basis set forth in the Settlement Motion and at the Hearing establish grounds for the relief granted herein, including just cause;

IT IS HEREBY ORDERED THAT:

1. The Settlement Motion is GRANTED.
2. The Settlement Agreement is approved in all respects.
3. The EDMT Trustees and the IRS are authorized to take any and all actions that are necessary or appropriate to implement the terms of this Order and the Settlement Agreement.
4. This Order is effective immediately upon its entry.
5. The Court shall retain authority to entertain and approve further agreements reached between the EDMT Trustees and the IRS and to resolve all matters related to implementation of this Order.

/s/ Phillip J. Shefferly
PHILLIP J. SHEFFERLY, Chief Judge
United States Bankruptcy Court

/s/ Mark A. Randon
MARK A. RANDON
United States Bankruptcy Judge

/s/ Marci B. McIvor
MARCI B. McIVOR
United States Bankruptcy Judge

/s/ Thomas J. Tucker
THOMAS J. TUCKER
United States Bankruptcy Judge

/s/ Walter Shapero
WALTER SHAPERO
United States Bankruptcy Judge

/s/ Daniel S. Opperman
DANIEL S. OPPERMAN
United States Bankruptcy Judge

Signed on April 10, 2014